

**OFFICE OF THE DIRECTOR OF FINANCE - ACCOUNTING BUREAU  
FRINGE BENEFIT RATES - FY 2009**

***Non-Uniformed Employees***

The following fringe benefit costs for non-uniformed employees are effective as of July 1, 2008 and should be added to all Fiscal Year 2009 costs which are chargeable to other city agencies, other governmental agencies or outside organizations:

**Non-Uniformed Municipal Pensions  
(Percentage of Employee's Pension Wages)**

<u>Plan</u>	<u>Employee Classification</u>	<u>Normal Cost</u>	<u>Unfunded Liability</u>	<u>Total</u>
L	Elected Officials elected on/after 01/08/1987	5.224%	17.149%	22.373%
M	Exempt & Non-Rep Employees and D.C. 47 Local 2186 members hired on/after 01/08/1987 but before 10/02/1992	4.731%	0.966%	5.697%
Y	D.C. 47 Local 810 members hired on/after 01/08/1987; All non-uniformed employees hired after 10/01/1992	4.731%	0.966%	5.697%
J	All D.C. 33 members & D.C. 47 Local 2187 members hired before 10/02/1992; All non-uniformed employees hired before 01/08/1987	6.186%	99.264%	105.450%

**Non-Uniformed Employee Disability**

Cost per Employee per Month

Worker's Compensation	\$	85.81
Regulation 32 Disability		7.38

**Non-Uniformed Social Security / Medicare**

	<u>Calander Year Earnings Covered</u>	<u>Effective Period</u>	<u>Percentage</u>
Social Security	Gross Earning not to exceed \$102,000	07/01/2008-12/31/2008	6.20%
	Gross Earning not to exceed \$106,800	01/01/2009-06/30/2009	6.20%
Medicare	Unlimited Earnings	07/01/2008-06/30/2009	1.45%

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### Non-Uniformed Group Life Insurance

All full time employees except those hired as emergency, seasonal or temporary help.

<u>Employee Classification</u>	<u>Coverage</u>	<u>Cost per Employee per Month</u>
D.C. 33 (except Local 159B)	\$ 20,000	\$ 4.52
D.C. 33 Correctional Officers classes of Local 159B	25,000	5.66
D.C. 47 (Including Local 810 - Courts)	20,000	4.52
Exempt & Non-Rep Employees and Common Pleas Court - Municipal (Excluding Local 810)	15,000	3.40
School Crossing Guards	12,000	2.71

### Non-Uniformed Employee Health Plans

These plans are available to all non-uniformed employees except emergency, seasonal, temporary or part time employees.

<u>Employee Classification</u>	<u>Cost per Employee per Month</u>		
D.C. 33 (except Crossing Guards) & D.C. 47	\$ 975.76		
D.C. 33 School Crossing Guards <sup>1</sup>			
Head of Household	975.76		
Single	487.88		
Exempt & Non-Rep in City Plans:	<u>Single</u>	<u>Single + 1</u>	<u>Family</u>
Keystone Keycare	\$ 406.75	\$ 822.86	\$ 1,151.10
Keystone POS	427.64	865.12	1,210.22
Personal Choice	631.39	1,277.30	1,786.83
Dental	37.89	66.85	99.05
Dental (for HMO's)	16.28	26.84	39.70
Optical	2.90	4.93	6.80
Prescriptions	64.64	129.28	250.16

<sup>1</sup> Health coverage is not provided for School Crossing Guards eligible for any other health plan from any employer.

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**Non-Uniformed Unemployment Compensation**

<u>Employee Classification</u>	<u>Cost per Employee per Month</u>
All non-uniformed employees	\$ 9.10

**Non-Uniformed Group Legal Services**

<u>Employee Classification</u>	<u>Cost per Employee per Month</u>
D.C. 33 (except Crossing Guards & Local 1971)	\$ 12.00
D.C. 33 - Local 1971	15.00
School Crossing Guards	3.50

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## FRINGE BENEFIT RATES - FY 2009

### ***Uniformed Employees***

The following fringe benefit costs for all uniformed employees are effective as of July 1, 2008 and should be added to all Fiscal Year 2009 costs which are chargeable to other city agencies, other governmental agencies or outside organizations:

#### **Uniformed Municipal Pensions (Percentage of Employee's Pension Wages)**

<u>Plan</u>	<u>Employee Classification</u>	<u>Normal Cost</u>	<u>Unfunded Liability</u>	<u>Total</u>
<b><u>Police Plans</u></b>				
D	Police hired before 07/01/1988	10.397%	224.811%	235.208%
B	Police hired on/after 07/01/1988	6.818%	1.336%	8.154%
<b><u>Fire Plans</u></b>				
X	Firefighters hired before 07/01/1988	10.230%	193.206%	203.436%
A	Firefighters hired on/after 07/01/1988	7.244%	0.881%	8.125%

#### **Uniformed Employee Disability**

##### Cost per Employee per Month

Worker's Compensation	\$	257.28
Regulation 32 Disability		22.11

#### **Uniformed Social Security / Medicare**

Uniformed employees do not contribute to the Social Security program. However, those uniformed employees hired after April 1, 1986 must pay the Medicare Tax at the following rate.

	<u>Calander Year Earnings Covered</u>	<u>Effective Period</u>	<u>Percentage</u>
Medicare	Unlimited Earnings	07/01/2008-06/30/2009	1.45%

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## FRINGE BENEFIT RATES - FY 2009

### Uniformed Group Life Insurance

All full time employees except those hired as emergency, seasonal or temporary help.

<u>Employee Classification</u>	<u>Coverage</u>	<u>Cost per Employee per Month</u>
Police Uniformed Employees	\$ 25,000	\$ 9.00
Fire Uniformed Employees <sup>2</sup>	25,000	12.25
Deputy Sheriffs	25,000	3.53

<sup>2</sup> Includes a fee of \$5 per employee per month for administration of the Firefighters' Trust Fund.

### Uniformed Employee Health Plans

Uniformed personnel of the Police Department, Fire Department, Office of the District Attorney Investigatory Employees, formally Uniformed Regulation 32 Employees and Uniformed Deputy Sheriff classes are eligible for coverage in the uniformed health plans.

<u>Employee Classification</u>	<u>Cost per Employee per Month</u>
Uniformed Police, DA Investigatory & formally Uniformed Reg 32 Employees	\$ 1,165.00
Uniformed Fire Personnel	1,270.00
Uniformed Deputy Sheriffs (including D.O.P.)	1,303.00

### Uniformed Unemployment Compensation

<u>Employee Classification</u>	<u>Cost per Employee per Month</u>
All uniformed employees	\$ 9.10

### Uniformed Group Legal Services

<u>Employee Classification</u>	<u>Cost per Employee per Month</u>
Police Uniformed Employees	\$ 24.00
Fire Uniformed Employees	19.00
Deputy Sheriffs	16.00